

2026 EP&O Levy

Levy Advisory Committee: Final Recommendation

September 30, 2025

Background

The Educational Programs & Operations (EP&O) Levy provides funding for essential programs and services not fully supported by state or federal resources. These include classroom staffing, student well-being supports, academic enrichment opportunities, and operational costs that sustain safe, secure and effective schools.

State funding formulas cover only a portion of the cost of providing a high-quality education. Local levies fill these gaps, supporting critical services such as nurses, mental health counselors, behavior specialists, custodial and maintenance staff, and extracurricular activities. The EP&O Levy ensures students continue to benefit from the programs, staffing, and opportunities expected by the Issaquah community.

The 2026 EP&O proposal is a four-year renewal (2027–2030) structured below full legal authority to maintain tax rate stability while sustaining essential services and allowing for limited flexibility to adapt programs over time. This approach aligns with district priorities and maintains a combined local tax rate near \$3.17 per \$1,000 of assessed valuation.

Committee Process and Feedback

The Levy Advisory Committee reviewed the EP&O Levy proposal, using discussion, polling, and small-group exercises to evaluate alignment with community priorities. Committee members affirmed the levy's focus on sustaining essential student services and programs not fully funded by the state.

- Strong consensus that student well-being services such as mental health counseling, nursing, behavior supports, security, and VOICE mentors are vital to student safety and belonging.
- High support for academic opportunities funded by the levy, including the 7-period high school day, summer school, dual language programs, Gibson Ek High School, and special education services.
- Agreement that staffing and operations funded under Organizational Effectiveness (teachers, substitutes, custodians, maintenance, and transportation) are essential to daily school operations.
- Polling identified Mental Health Counseling and MTSS/Behavior Supports as top expansion priorities if new capacity becomes available.

- Early Learning, Safety & Security staffing, and Dual Language expansion also received positive support.

Rationale

The EP&O Levy represents the district's commitment to maintaining programs that directly impact student success, safety, and well-being. It fills gaps left by inadequate state funding while preserving manageable class sizes, reliable operations, and high-quality academic opportunities. The levy remains below full legal authority, providing capacity for measured program growth without exceeding tax rate parameters.

This approach reflects fiscal responsibility and strategic alignment with the district's long-term goals, ensuring that resources remain available for people and programs that make a daily difference for students.

Committee Recommendation

The Levy Advisory Committee recommends including the Educational Programs & Operations (EP&O) Levy in the February 2026 ballot package, structured as follows:

- Four-year levy (2027–2030) at approximately \$1.28 per \$1,000 of assessed valuation within the combined local tax rate.
- Sustains funding for Student Well-Being, Academic Opportunities, and Organizational Effectiveness categories.
- Maintains flexibility to adjust programs as needs evolve while preserving core services and staffing.
- Provides capacity for up to \$2 million in future expansion aligned with top-rated priorities (Mental Health Counseling, MTSS/Behavior Supports, Early Learning, Dual Language Expansion, and Safety/Security).
- Balances program stability with taxpayer accountability and transparency.

Levy Amounts and Estimated Tax Rates

Proposed Funding Amounts
(in \$1,000's)

Year	EP&O Levy
2027	75,200
2028	78,200
2029	81,000
2030	82,800

Estimated Resulting Tax Rates

Year	EP&O Levy
2027	\$ 1.28
2028	\$ 1.27
2029	\$ 1.25
2030	\$ 1.22

Closing Statement

The Levy Advisory Committee concludes that the EP&O Levy is an essential component of the February 2026 ballot package. This measure sustains the programs, people, and services that ensure Issaquah students have access to high-quality learning opportunities and support every day. The committee finds the proposal fiscally responsible and responsive to community priorities, recommending it be forwarded to the Superintendent and Board of Directors for inclusion on the February 2026 ballot.